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**CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA**

**GENERAL PURPOSE FINANCIAL STATEMENTS
AND
AUDITORS' REPORTS**

**As of And For the Year Ended June 30, 1999
With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1-19-2000

CLERK OF COURT OF RAPIDES PARISH
GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended June 30, 1999

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ALEXANDRIA, LOUISIANA
JUNE 30, 1999
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MEMBER
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DAUZAT, BEALL & DEBEVEC, CPAs

A PROFESSIONAL CORPORATION

INDEPENDENT AUDITORS' REPORT

The Honorable Carolyn Jones Ryland
Clerk of Court of Rapides Parish

We have audited the accompanying general purpose financial statements of the Rapides Parish Clerk of Court as of and for the year ended June 30, 1999, as listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the Clerk of Court of Rapides Parish. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Governmental Accounting Standards Board Technical Bulletin 98-1, Disclosures about Year 2000 Issues, requires disclosure of certain matters regarding the year 2000 issue. The Clerk of Court of Rapides Parish has included such disclosures in Note 17. Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Accordingly, insufficient audit evidence exists to support The Clerk of Court of Rapides Parish's disclosures with respect to the year 2000 issue made in Note 17. Further, we do not provide assurance that the Clerk of Court of Rapides Parish's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Clerk of Court of Rapides Parish does business will be year 2000 ready.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine evidence regarding year 2000 disclosures, the general purpose financial statements referred to above present fairly in all material respects, the financial position of the Clerk of Court of Rapides Parish, as of June 30, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated December 23, 1999 on our consideration of the Clerk of Court of Rapides Parish's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. Such information has been subjected to the procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.



Dautat, Beall & Debevec, CPA's, APC

Alexandria, Louisiana

December 23, 1999

**CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA**

**COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1999**

	<u>GOVERNMENTAL FUND TYPE</u>	<u>FIDUCIARY FUND TYPE</u>	<u>ACCOUNT GROUPS</u>		<u>TOTAL (MEMORANDUM ONLY)</u>
	<u>CLERK'S SALARY FUND</u>	<u>AGENCY FUNDS</u>	<u>GENERAL FIXED ASSETS</u>	<u>GENERAL LONG-TERM LIABILITIES</u>	
ASSETS AND OTHER DEBITS					
ASSETS:					
CASH	\$ 225,957	\$ 840,638			\$ 1,066,595
INVESTMENTS	500,000	1,017,039			1,517,039
ACCOUNTS RECEIVABLE	37,836	4,394			42,230
OFFICE EQUIPMENT, FURNITURE AND FIXTURES			\$ 1,217,550		1,217,550
DUE FROM OTHER FUNDS	804				804
PREPAID EXPENSES	6,016				6,016
OTHER DEBITS:					
AMOUNT TO BE PROVIDED FOR RETIREMENT OF GENERAL LONG-TERM OBLIGATIONS				\$ 57,572	\$ 57,572
TOTAL ASSETS AND OTHER DEBITS	<u>\$ 770,613</u>	<u>\$ 1,862,071</u>	<u>\$ 1,217,550</u>	<u>\$ 57,572</u>	<u>\$ 3,907,806</u>
LIABILITIES, FUND BALANCES AND OTHER CREDITS					
LIABILITIES:					
ACCOUNTS PAYABLE	\$ 9,913				\$ 9,913
SALARIES PAYABLE	40,264				40,264
PAYROLL DEDUCTIONS PAYABLE	4,617				4,617
OTHER PAYABLES	10,247				10,247
DUE TO OTHER FUNDS		\$ 804			804
SICK LEAVE PAYABLE				\$ 57,572	57,572
UNSETTLED DEPOSITS		1,760,065			1,760,065
DEFERRED COMPENSATION BENEFITS PAYABLE		101,202			101,202
TOTAL LIABILITIES	<u>65,041</u>	<u>1,862,071</u>		<u>57,572</u>	<u>1,984,684</u>
FUND BALANCES AND OTHER CREDITS					
INVESTMENT IN GENERAL FIXED ASSETS			\$ 1,217,550		1,217,550
FUND BALANCES:					
RESERVED					
UNRESERVED	705,572				705,572
TOTAL FUND BALANCES AND OTHER CREDITS	<u>\$ 770,613</u>	<u>\$ 1,862,071</u>	<u>\$ 1,217,550</u>	<u>\$ 57,572</u>	<u>\$ 3,907,806</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - GOVERNMENTAL FUND TYPE
FOR THE YEAR ENDED JUNE 30, 1999**

	<u>CLERK'S SALARY FUND</u>
REVENUES	
RECORDINGS	
DEEDS	\$ 703,420
CIVIL SUITS AND PROBATE RECORDS	757,576
CANCELLATIONS	26,167
MORTGAGE CERTIFICATES	29,864
MARRIAGE LICENSES	32,400
CERTIFIED COPIES	152,611
CRIMINAL FEES	57,280
COMMISSIONER OF ELECTIONS REIMBURSEMENT	8,632
CANDIDATE QUALIFYING FEES	11,792
UCC FEES	122,700
NOTARIAL FEES	3,500
INTEREST ON INVESTMENTS	12,924
TITLE IV STATE FEES	99,087
MISCELLANEOUS	<u>64,245</u>
TOTAL REVENUES	2,082,198
EXPENDITURES	
CURRENT:	
GENERAL GOVERNMENT:	
SALARIES	
CLERK	76,050
DEPUTY CLERKS	1,024,618
OTHER	65,599
OFFICE SUPPLIES	262,210
EMPLOYEE GROUP INSURANCE	194,715
GENERAL INSURANCE	21,103
TRAVEL	
CLERK'S TRAVEL ALLOWANCE	7,605
TRAVEL & CONTINUING EDUCATION	3,705
AUTO SUPPLIES AND MAINTENANCE	7,807
COMPUTER OPERATIONS	28,284
LEGAL AND PROFESSIONAL	17,870
ASSOCIATION DUES	2,387

(continued)

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - GOVERNMENTAL FUND TYPE
FOR THE YEAR ENDED JUNE 30, 1999

	<u>CLERK'S SALARY FUND</u>
TELEPHONE	20,929
CAND. QLFY. FEES REMITTED	10,768
EMPLOYEE RETIREMENT	104,315
ELECTION EXPENDITURES	11,199
MISCELLANEOUS	55,855
BATTERED FAMILIES	14,580
SEC'TY OF STATE - UCC FEES	53,959
CAPITAL OUTLAY:	
OFFICE	<u>16,454</u>
TOTAL EXPENDITURES	<u>2,000,012</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	 <u>82,186</u>
OTHER FINANCING SOURCES	
OPERATING TRANSFERS IN	<u>31,631</u>
TOTAL OTHER FINANCING SOURCES	<u>31,631</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	 113,817
FUND BALANCE, BEGINNING,	<u>591,755</u>
FUND BALANCE, ENDING	<u>\$ 705,572</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL - CLERK'S SALARY FUND
FOR THE YEAR ENDED JUNE 30, 1999**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
RECORDINGS			
DEEDS	\$ 695,000	\$ 703,420	\$ 8,420
CIVIL SUITS AND PROBATE RECORDS	764,000	757,576	(6,424)
CANCELLATIONS	25,500	26,167	667
MORTGAGE CERTIFICATES	29,600	29,864	264
MARRIAGE LICENSES	31,600	32,400	800
CERTIFIED COPIES	152,006	152,611	605
CRIMINAL FEES	58,000	57,280	(720)
COMMISSIONER OF ELECTIONS REIMBURSEMENT	8,600	8,632	32
CANDIDATE QUALIFYING FEES	11,800	11,792	(8)
UCC FEES	122,300	122,700	400
NOTARIAL FEES	3,500	3,500	-
INTEREST ON INVESTMENTS	-	12,924	12,924
TITLE IV STATE FEES	78,800	99,087	20,287
MISCELLANEOUS	<u>57,700</u>	<u>64,245</u>	<u>6,545</u>
TOTAL REVENUES	<u>2,038,406</u>	<u>2,082,198</u>	<u>43,792</u>
EXPENDITURES			
CURRENT:			
GENERAL GOVERNMENT:			
SALARIES			
CLERK	78,125	76,050	2,075
DEPUTY CLERKS	989,000	1,024,618	(35,618)
OTHER	65,000	65,599	(599)
OFFICE	280,400	262,210	18,190
EMPLOYEE GROUP INSURANCE	190,100	194,715	(4,615)
GENERAL INSURANCE	16,250	21,103	(4,853)
TRAVEL			
CLERK'S TRAVEL ALLOW.	7,857	7,605	252
TRAVEL & CONTINUING EDUCATION	3,700	3,705	(5)
AUTO SUPPLIES & MAINTENANCE	7,800	7,807	(7)
COMPUTER OPERATIONS	28,800	28,284	516
LEGAL & ACCOUNTING FEES	19,000	17,870	1,130
ASSOCIATION DUES	2,410	2,387	23

(continued)

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL - CLERK'S SALARY FUND
FOR THE YEAR ENDED JUNE 30, 1999**

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE <u>(UNFAVORABLE)</u>
TELEPHONE	20,700	20,929	(229)
CAND. QLFY. FEES REMITTED	10,800	10,768	32
EMPLOYEE RETIREMENT	104,200	104,315	(115)
ELECTION EXPENDITURES	11,200	11,199	1
MISCELLANEOUS	51,738	55,855	(4,117)
BATTERED FAMILIES	14,400	14,580	(180)
SEC'TY OF STATE - UCC FEES	55,100	53,959	1,141
CAPITAL OUTLAY:			
OFFICE	<u>16,100</u>	<u>16,454</u>	<u>(354)</u>
TOTAL EXPENDITURES	<u>1,972,680</u>	<u>2,000,012</u>	<u>(27,332)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	65,726	82,186	16,460
OTHER FINANCING SOURCES			
OPERATING TRANSFERS IN	<u>48,150</u>	<u>31,631</u>	<u>(16,519)</u>
TOTAL OTHER FINANCING SOURCES	48,150	31,631	(16,519)
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	113,876	113,817	(59)
FUND BALANCE, BEGINNING	<u>591,755</u>	<u>591,755</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 705,631</u>	<u>\$ 705,572</u>	<u>\$ (59)</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

INTRODUCTION

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the Clerk of Court serves as the ex-officio notary public, the recorder of conveyances, mortgages and other acts, and shall have other duties and powers provided by law. The clerk of court is elected for a term of four years.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying financial statements of the Rapides Parish Clerk of Court have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

As the governing authority of the parish, for reporting purposes, the Rapides Parish Police Jury is the financial reporting entity for Rapides Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

GASB Statement No. 14 established criteria for determining which component units should be considered part of the Rapides Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

**CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999
(CONTINUED)**

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and / or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury could be provided with specific financial benefit or could be responsible for specific financial burdens the clerk of court was determined to be a component unit of the Rapides Parish police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the clerk of court and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. Fund Accounting

The Clerk of Court uses the funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable financial resources. Funds of the Clerk of Court are classified in to two categories: governmental and fiduciary. In turn, each category is divided into separate fund types.

**CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999
(CONTINUED)**

The fund classifications and a description of each existing fund type follow:

GOVERNMENTAL FUND

Governmental funds account for all or most of the Clerk of Court's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition of general fixed assets, and the servicing of general long-term debt. Governmental funds include:

CLERK'S SALARY FUND

The Clerk's salary fund, as provided by Louisiana revised statute 13:781, is the principal fund of the Clerk of Court and is used to account for the operations of the Clerk's office. The various fees and charges due to the Clerk's office are accounted for in this fund. General operating expenditures are paid from this fund.

FIDUCIARY FUNDS

Fiduciary funds account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Clerk of Court. The fiduciary fund includes the following:

AGENCY FUNDS

The advance deposit, registry of court, judiciary fee and court appointed special advocate fund are used to account for assets held as an agent for individuals, et cetera while the deferred compensation agency fund accounts for employee contributions and earnings that are held by a third party administrator on behalf of certain part-time, seasonal and temporary employees. In accordance with Internal Revenue Code 457, the Rapides Parish Clerk of Court retains title to the assets and acts as agent for the employee fund. All agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999
(CONTINUED)

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increased and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds and the agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Recordings, cancellations, court attendance, criminal costs, et cetera, are recorded in the year in which they are earned.

Interest earnings on time deposits are recorded when the time deposits have matured and the interest is available.

Substantially all other revenues are recorded when received.

Expenditures

Purchases of various operating supplies are recorded as expenditures in the accounting period they are purchased. Compensated absences are recognized as expenditures when leave is actually taken or the employees (or heirs) are paid for accrued leave upon retirement or death, while the cost of leave privileges not requiring current resources is recorded in the general long-term liabilities account group.

Salaries are recorded as expenditures when earned.

Principal and interest on general long-term debt are recognized when due.

CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999
(CONTINUED)

Substantially all other expenditures are recognized when the related fund liability has been incurred.

OTHER FINANCING SOURCES (USES)

Transfers between funds that are not expected to be repaid, sales of assets and capitalized leases are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

E. Budgetary Practice

The proposed budget for the 1999 fiscal year was made available for public inspection at the Clerk's office on June 12, 1998. The public hearing, which was for the purpose of adopting the budget was held at the Clerk's office on June 30, 1998. The Clerk of Court follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Formal budgetary integration is employed as a management control device for the Clerk's salary fund. The budget is adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP).
2. The Clerk of Court approves all budget line items.
3. Unused appropriations for all annual budgetary funds lapse at the end of the year.
4. The budget amounts shown in the financial statement are final authorized amounts as revised during the year.

F. Cash and Cash Equivalents

In the governmental fund and agency funds, cash and cash equivalents include amounts in all demand deposits, interest bearing demand deposits and time deposits with original maturities of three months or less from the date of acquisition.

**CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999
(CONTINUED)**

G. Investments

Investments are stated at cost or amortized cost, except for investments in the Deferred Compensation Agency Fund which are reported at market value.

H. Fixed Assets

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased and the related assets are capitalized (reported) in the general fixed assets account group.

General fixed assets provided by the parish police jury are not recorded within the general fixed assets account group. No depreciation has been provided on the general fixed assets.

All fixed assets are valued at historical cost after June 30, 1980. Prior to June 30, 1980, assets valued at estimated historical cost if historical cost was not available. Estimated historical cost for assets acquired prior to June, 1980, was determined by using estimated market value at the time of acquisition.

I. Long Term Obligations

Long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term liabilities account group, not in the general fund.

The two account groups are not "funds." They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

J. Compensated Absences

The Clerk of Court has the following policy related to annual leave: Twelve days annual leave are accrued per year to all full time employees. After an employee has been employed for 12 consecutive years, a total of fifteen days per year will accrue.

CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999
(CONTINUED)

Annual leave will be taken prior to the end of the fiscal year or be lost. Sick leave shall be credited to permanent full time employees at the following rates:

1. Less than one (1) full year of service equals one (1) full day for each calendar month of continuous service.
2. More than one (1) full year of service equals one (1) full day for each calendar month of continuous service or twelve (12) days per calendar year.

Unused sick leave earned by an employee shall be carried forward to succeeding calendar years, but not to exceed sixty (60) days.

The cost of current leave privileges, computed in accordance with GASB Codification Section c60, is recognized as a current-year expenditure in the governmental fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term liabilities account group.

K. Total Column on Balance Sheet - Overview

Total columns on the combined statement is captioned memorandum only to indicate that it is presented only to facilitate financial analysis. Data in the column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999
(CONTINUED)

2. CASH

At June 30, 1999, the Clerk of Court has cash and cash equivalents (book balances) totaling \$1,066,595 as follows:

Petty cash	\$	500
Demand deposits		451,029
Interest bearing demand deposits		<u>615,066</u>
Total		<u>\$ 1,066,595</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by the federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 1999, the clerk has \$1,145,433 in deposits (collected bank balances). These deposits are secured from risk by \$307,516 of federal deposit insurance and \$837,917 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the clerk of court that the fiscal agent has failed to pay deposited funds upon demand. (This disclosure should acknowledge any violations of state law relating to adequate pledged securities.)

**CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999
(CONTINUED)**

3. INVESTMENTS

Investments are stated at cost in the advanced deposit fund and the clerk's salary fund. While the investments in the deferred compensation fund are stated at fair market value. Investments at June 30, 1999, are as follows:

<u>Fund</u>	<u>With Whom</u>	<u>Investment</u>	<u>Cost</u>	<u>Value</u>
Advance Deposit	Security Bank	C.D.	\$ 100,000	\$ 100,000
Advance Deposit	Security Bank	C.D.	100,000	100,000
Advance Deposit	Security Bank	C.D.	150,000	150,000
Advance Deposit	Security Bank	C.D.	250,000	250,000
Clerk Salary Fund	Security Bank	C.D.	300,000	300,000
Clerk Salary Fund	Red River Bank	C.D.	200,000	200,000
Advance Deposit	Bank of Lecompte	C.D.	100,000	100,000
Advance Deposit	Bank of Lecompte	C.D.	50,000	50,000
Advance Deposit	Bank One	C.D.	<u>165,837</u>	<u>165,837</u>
Total			<u>\$1,415,837</u>	<u>\$1,415,837</u>
Deferred Comp	Insurance Co	Mutual Funds	<u>\$ 101,202</u>	<u>\$ 101,202</u>

At year end, some of the Clerk's investments consisted of mutual funds with a carrying value of \$101,202. The market value approximates the carrying value. The deferred compensation agency fund owns 100% of these investments.

The other investments are certificates of deposits with original maturities of more than (90) days. At year end, the Clerk's total investment balance in certificates of deposit was \$1,415,837, both carrying amount and bank balance. Of the bank balance, \$400,000 was covered by federal depository insurance, \$1,015,837 was covered by pledged securities of financial institutions which comply with the requirements of Louisiana statutes and no amounts were uninsured or uncollateralized.

The Clerk's investments which are subject to categorization are the certificates of deposit. They are categorized to give an indication on the level of risk assumed by the Clerk's office at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the Clerk or its agent in the Clerk's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the Clerk's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent but not in the Clerk's name.

**CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999
(CONTINUED)**

At year end, all investments and cash balances of the clerk's office were Category 1 funds.

4. ACCOUNTS RECEIVABLES

The receivables of \$42,230 at June 30, 1999, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Agency Funds</u>	<u>Total</u>
Due from State of Louisiana			
Title IV Fees	\$ 23,650	\$ -	\$ 23,650
Local Fees & Charges	14,186	-	14,186
Other	<u>-</u>	<u>4,394</u>	<u>4,394</u>
Total	<u>\$ 37,836</u>	<u>\$ 4,394</u>	<u>\$ 42,230</u>

5. BAD DEBTS

Uncollectible amounts due for customer receivables are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable.

6. GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance July 1, 1998</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 1999</u>
Office Equip., Furn. & Fixtures	<u>\$1,201,096</u>	<u>16,454</u>	<u> </u>	<u>\$1,217,550</u>

**CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999
(CONTINUED)**

7. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The general long-term debt of the Clerk's office as of June 30, 1999 is as follows:

	<u>Compensated Absences</u>
Long-term obligations at July 1, 1998	\$ 53,721
Additions	3,851
Deductions	
Long-term obligations at June 30, 1999	<u>\$ 57,572</u>

8. INTERFUND RECEIVABLES AND PAYABLES

The following is a summary of amounts due from and due to other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Clerk's Salary Fund	Judiciary Fee Fund	\$ 804

9. CHANGES IN AGENCY FUND UNSETTLED DEPOSITS

<u>Agency Fund</u>	<u>Balance at July 1, 1998</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at June 30, 1999</u>
CASA Fund	\$ 5,671	\$ 69,311	\$ (64,883)	\$ 10,099
Advance Deposit Fund	1,083,549	1,966,846	(1,905,521)	1,144,874
Registry of Court Fund	739,429	1,164,880	(1,312,580)	591,729
Judiciary Fee Fund	13,363			13,363
Total	<u>\$ 1,842,012</u>	<u>\$ 3,201,037</u>	<u>\$ (3,282,984)</u>	<u>\$ 1,760,065</u>

**10. CHANGES IN AGENCY FUND DEFERRED COMPENSATION BENEFITS
PAYABLE:**

<u>Agency Fund</u>	<u>Balance at July 1, 1998</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at June 30, 1999</u>
Deferred Compensation Fund	\$ 84,161	\$ 30,669	\$ (13,628)	\$ 101,202

**CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999
(CONTINUED)**

11. PENSION PLAN

Substantially all employees of the Rapides Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service, not to exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and received the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established and amended by state statute.

The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Ave., Suite B1, Baton Rouge, Louisiana 70816, or by calling (504) 293-1162.

Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Rapides Parish clerk of Court is required to contribute at an actuarially determined rate. The current rate is 10.00 percent of annual covered payroll. Contributions to the system also include one-fourth of one percent (one-half of the one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Rapides Parish Clerk of Court are established by and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Rapides Parish Clerk of Court's contributions to the system for the years ending June 30, 1999, 1998 and 1997, were \$104,315, \$98,776, and \$102,279, respectively, equal to the required contributions for each year.

**CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999
(CONTINUED)**

12. DEFERRED COMPENSATION PLAN

The Clerk of Court of Rapides Parish established a deferred compensation plan in accordance with Internal Revenue code Section 457. The plan allows participants to defer up to 25% of their salary until future years. Other retirement contributions are considered in computing the aggregate contribution limit. Excessive deferrals will be taxable. The deferred compensation is not available to participants until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the Plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the participant or beneficiary) solely the property of the Rapides Parish Clerk of Court subject only to the claim of the Clerk's general creditors. Participants' rights under the Plan are equal to those of general creditors of the Clerk in a amount equal to the fair market value of the deferred account for each participant.

All funds paid into the Plan are managed by a third party administrator selected by the Clerk. During the year the funds were invested by employees into mutual funds. At June 30, 1999, investments and the corresponding liabilities were recorded in an agency fund at the fair market value of \$101,202.

It is the opinion of the Rapides Parish Clerk of Court's legal counsel that the Clerk has no liability for losses under the Plan but does have the duty of due care that would be required of an ordinary prudent investor.

13. OPERATING LEASES

The Rapides Parish Clerk of Court has lease commitments for (12) copiers as of June 30, 1999. The Clerk also leases a vehicle. The cost for the leases for the year ended June 30, 1999 was \$32,552. The future minimum lease payments for these leases are as follows:

<u>YEAR ENDING JUNE 30,</u>	<u>COPIERS</u>	<u>VEHICLE</u>	<u>TOTAL</u>
2000	16,591	6,887	23,478
2001	<u>1,593</u>	<u>574</u>	<u>2,167</u>
TOTAL	<u>\$ 18,184</u>	<u>7,461</u>	<u>25,645</u>

**CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999
(CONTINUED)**

14. LITIGATION AND CLAIMS

At June 30, 1999, the clerk of court is involved in litigation of one case. In the estimation of the legal advisors of the clerk of court, the ultimate resolution of the cases would not materially affect the financial statements.

These matters constitute an asserted claim and as such the Clerk would be required to pay a deductible of \$10,000 if an unfavorable outcome were rendered.

15. ACT 211 OF THE LEGISLATURE OF LOUISIANA

The Clerk of Court of Rapides Parish was authorized by Act 211 to establish a pilot program to provide for a schedule of flat filing fees in the Ninth Judicial District court effective January 1, 1992. The Clerk, at her option, decided not to implement this program at that time. Therefore, there is no separate fund to be audited and/or accounted for in the financial statements at June 30, 1999.

16. ON-BEHALF PAYMENTS

Certain operating expenditures of the Clerk's office are paid by the Rapides Parish Police Jury and are not included in the accompanying financial statements. Those expenditures are estimated to be as follows:

Utilities	\$ 34,448
Maintenance	<u>61,449</u>
Total	<u>\$ 95,897</u>

17. YEAR 2000 ISSUE

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the Rapides Parish Clerk of Court's operations as early as fiscal year 1999.

**CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999
(CONTINUED)**

17. YEAR 2000 ISSUE (Continued)

The Rapides Parish Clerk of Court has completed an inventory of computer systems and other electronic equipment that may be affected by the year 2000 issue and that are necessary to conducting the Clerk's operations. Based on this inventory, the Clerk is in the remediation stage in that computer hardware and software believed to be year 2000 compliant. Testing and validation of the systems will need to be completed after the hardware and software are installed. Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Rapides Parish Clerk of Court will be year 2000 ready, that the Clerk's remediation efforts will be successful in whole or in part, or that parties with whom the Clerk does business will be year 2000 ready.

CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEAR ENDED JUNE 30, 1999
(CONTINUED)

GOVERNMENTAL FUND

CLERK'S SALARY FUND

The Clerk's salary fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

**CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA**

**CLERK'S SALARY FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
FOR THE FISCAL YEARS ENDED JUNE 30, 1999 AND 1998**

	<u>1999</u>	<u>1998</u>	<u>DIFFERENCE</u>
REVENUES			
RECORDINGS			
DEEDS	\$ 703,420	\$ 672,888	\$ 30,532
CIVIL SUITS AND PROBATE RECORDS	757,576	729,138	28,438
CANCELLATIONS	26,167	27,420	(1,253)
MORTGAGE CERTIFICATES	29,864	31,517	(1,653)
MARRIAGE LICENSES	32,400	32,328	72
CERTIFIED COPIES	152,611	181,437	(28,826)
CRIMINAL FEES	57,280	65,709	(8,429)
COMMISSIONER OF ELECTIONS REIMBURSEMENT	8,632	9,110	(478)
CANDIDATE QUALIFYING FEES	11,792	3,900	7,892
UCC FEES	122,700	134,843	(12,143)
NOTARIAL FEES	3,500	2,900	600
INTEREST ON INVESTMENTS	12,924	10,279	2,645
TITLE IV STATE FEES	99,087	38,008	61,079
MISCELLANEOUS	64,245	71,407	(7,162)
JUVENILE COURT		1,458	(1,458)
TOTAL REVENUES	<u>2,082,198</u>	<u>2,012,342</u>	<u>69,856</u>
EXPENDITURES			
CURRENT:			
GENERAL GOVERNMENT:			
SALARIES			
CLERK	76,050	75,525	(525)
DEPUTY CLERKS	1,024,618	925,974	(98,644)
OTHER	65,599	67,791	2,192
OFFICE SUPPLIES	262,210	270,820	8,610
EMPLOYEE GROUP INSURANCE	194,715	143,066	(51,649)
GENERAL INSURANCE	21,103	23,840	2,737
TRAVEL			
CLERK'S TRAVEL ALLOW.	7,605	7,552	(53)
TRAVEL & CONTINUING EDUCATION	3,705	2,258	(1,447)
AUTO SUPPLIES AND MAINTENANCE	7,807	10,613	2,806
COMPUTER OPERATIONS	28,284	27,698	(586)
LEGAL AND ACCOUNTING FEES	17,870	23,060	5,190
ASSOCIATION DUES	2,387	1,857	(530)

(Continued)

**CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA**

**CLERK'S SALARY FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
FOR THE FISCAL YEARS ENDED JUNE 30, 1999 AND 1998
(CONTINUED)**

	<u>1999</u>	<u>1998</u>	<u>DIFFERENCE</u>
TELEPHONE	20,929	22,702	1,773
CAND. QLFY. FEES REMITTED	10,768	3,650	(7,118)
EMPLOYEE RETIREMENT	104,315	98,776	(5,539)
ELECTION EXPENDITURES	11,199	8,080	(3,119)
MISCELLANEOUS	55,855	46,835	(9,020)
BATTERED FAMILIES	14,580	14,546	(34)
SEC'TY OF STATE - UCC FEES	53,959	58,593	4,634
JUVENILE COURT		1,944	1,944
CAPITAL OUTLAY:			
OFFICE	<u>16,454</u>	<u>93,022</u>	<u>76,568</u>
TOTAL EXPENDITURES	<u>2,000,012</u>	<u>1,928,202</u>	<u>(71,810)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>82,186</u>	<u>84,140</u>	<u>(1,954)</u>
OTHER FINANCING SOURCES			
OPERATING TRANSFERS IN	<u>31,631</u>	<u>30,566</u>	<u>1,065</u>
TOTAL OTHER FINANCING SOURCES	<u>31,631</u>	<u>30,566</u>	<u>1,065</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	113,817	114,706	(889)
FUND BALANCE, BEGINNING	<u>591,755</u>	<u>477,509</u>	<u>114,246</u>
FUND BALANCE, ENDING	<u>\$ 705,572</u>	<u>\$ 592,215</u>	<u>\$ 113,357</u>

CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEAR ENDED JUNE 30, 1999

AGENCY FUNDS

ADVANCE DEPOSIT FUND

The advance deposit fund, as provided by Louisiana Revised Statute 13:842, is used to account for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

REGISTRY OF COURT FUND

The registry of court fund, as provided by Louisiana Revised Statute 13:475, is used to account for funds which have been ordered by the court to be held until judgement has been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court.

JUDICIARY FEE FUND (OLD SUIT BALANCES)

The judiciary fee fund is used to account for advance deposits on suits filed by litigants prior to the establishment of the above advance deposit fund.

DEFERRED COMPENSATION FUND

This fund is used to account for assets held for employees in accordance with the provisions of Internal Revenue Code Section 457.

CASA FUND

In 1997, the State Legislature passed the CASA Program under R.S. 13:1000.1. The program assesses all defendants in criminal cases and traffic offenses, of which the district court has jurisdiction, who are convicted after trial or who pleads guilty. The amount is assessed at \$5.00 and shall be transmitted to the Clerk for the court appointed special advocate programs in the parish.

CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA

COMBINING BALANCE SHEET
AGENCY FUNDS
JUNE 30, 1999

	<u>CASA FUND</u>	<u>ADVANCE DEPOSIT FUND</u>	<u>REGISTRY OF COURT FUND</u>	<u>JUDICIARY FEE FUND</u>	<u>DEFERRED COMPENSATION FUND</u>	<u>TOTAL</u>
ASSETS						
CASH	\$ 10,099	\$ 224,643	\$ 591,729	\$ 14,167		\$ 840,638
INVESTMENTS		915,837			\$ 101,202	1,017,039
OTHER RECEIVABLES DUE FROM OTHER FUNDS		4,394				4,394
TOTAL ASSETS	<u>\$ 10,099</u>	<u>\$ 1,144,874</u>	<u>\$ 591,729</u>	<u>\$ 14,167</u>	<u>\$ 101,202</u>	<u>\$ 1,862,071</u>
LIABILITIES						
DUE TO OTHER FUNDS				\$ 804		\$ 804
UNSETTLED DEPOSITS	\$ 10,099	\$ 1,144,874	\$ 591,729	13,363		1,760,065
DEFERRED COMPENSATION BENEFITS PAYABLE					\$ 101,202	101,202
TOTAL LIABILITIES	<u>\$ 10,099</u>	<u>\$ 1,144,874</u>	<u>\$ 591,729</u>	<u>\$ 14,167</u>	<u>\$ 101,202</u>	<u>\$ 1,862,071</u>

**CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA**

**AGENCY FUNDS
COMBINED STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
JUNE 30, 1999**

	BALANCE JULY 1, 1998	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE JUNE 30, 1999
ASSETS				
CASH	\$ 1,056,192	\$ 3,092,378	\$ (3,307,932)	\$ 840,638
INVESTMENTS	891,922	138,745	(13,628)	1,017,039
OTHER RECEIVABLES DUE FROM OTHER FUNDS	3,714	680		4,394
TOTAL ASSETS	<u>\$ 1,951,828</u>	<u>\$ 3,231,803</u>	<u>\$ (3,321,560)</u>	<u>\$ 1,862,071</u>
 LIABILITIES				
DUE TO OTHER FUNDS	\$ 25,655	97	\$ (24,948)	\$ 804
UNSETTLED DEPOSITS	1,842,012	3,201,037	(3,282,984)	1,760,065
DEFERRED COMPENSATION BENEFITS PAYABLE	84,161	30,669	(13,628)	101,202
TOTAL LIABILITIES	<u>\$ 1,951,828</u>	<u>\$ 3,231,803</u>	<u>\$ (3,321,560)</u>	<u>\$ 1,862,071</u>

**CLERK OF COURT OF RAPIDES PARISH
FIDUCIARY FUND TYPE - AGENCY FUNDS**

**SCHEDULE OF CHANGES IN UNSETTLED DEPOSIT BALANCES, BY FUNDS
FOR THE YEAR ENDED JUNE 30, 1999**

	<u>CASA</u> <u>Fund</u>	<u>Advance</u> <u>Deposit</u> <u>Fund</u>	<u>Registry</u> <u>Of Court</u> <u>Fund</u>	<u>Judiciary</u> <u>Fee</u> <u>Fund</u>
Deposit balances, beginning of year	\$ 5,671	\$ 1,083,549	\$ 739,429	\$ 13,363
Additions:				
Deposits:				
Suits and successions		1,926,396		
Deposits by order of the ct.	69,311		1,152,166	
Interest on investments		40,450	12,714	113
Transfer from other funds				
Total additions	<u>69,311</u>	<u>1,966,846</u>	<u>1,164,880</u>	<u>113</u>
Total deposits and additions	<u>74,982</u>	<u>3,050,395</u>	<u>1,904,309</u>	<u>13,476</u>
Deductions:				
Settlements to litigants		435,654		
Attorney, curators and notarial fees		60,677		
Clerk's costs		900,827		
Sheriff's fees		290,720		
Cost of court		16,982		
Judge's fees		155,985		
Miscellaneous		13,045		
Transfer to other funds		31,631		113
Payments by order of the ct.	64,883		1,312,580	
Transfer to St. of LA. (Unclaimed funds)				
Total deductions	<u>64,883</u>	<u>1,905,521</u>	<u>1,312,580</u>	<u>113</u>
Deposit balances, end of year	<u>\$ 10,099</u>	<u>\$ 1,144,874</u>	<u>\$ 591,729</u>	<u>\$ 13,363</u>

**CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEAR ENDED JUNE 30, 1999
(CONTINUED)**

GENERAL

INSURANCE IN FORCE

The Clerk of Court maintains various insurance policies at June 30, 1999. These policies are disclosed in the following schedule entitled "Insurance In Force."

SCHEDULE 5

CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA

SCHEDULE OF INSURANCE IN FORCE
JUNE 30, 1999

NAME	POLICY #	INCEPTION DATE	EXPIRATION DATE	PROPERTY	COVERAGE	AMOUNT
Underwriters at Lloyd's, London	60281	7/1/98	7/1/99	Errors and Omissions	Clerk's Indemnity Insurance	\$500,000
LA. Workers' Compensation Corp.	22936	6/4/99	6/4/00	Clerical Office Employees	Workmen's Compensation Employers Liability	Statutory 100,000/500,000
Reliance	JK2843012	5/15/99	5/15/00	1997 Oldsmobile Jimmy Vin 1GKCS13W7V2564175	Combined single limit Collision Other than collision	1,000,000.00 500.00/Ded. 100.00/Ded.
Travelers Property Casualty	1660398N4760 Til-99	4/04/99	4/04/00	Books and Recordings	Physical Loss or Damage	100,000/250Ded.
Western Surety Company	18265158	3/23/99	3/23/00	Honesty and Blanket Bond	Blanket Position Bond (\$250 Ded.)	10,000
Western Surety Company	BOND # IFF 13098691	7/1/96	7/1/00	Faithful Performance	Clerk's Surety Bond	10,000
ITT Hartford	43 MSC Y12956	5/14/99	5/14/00	IBM System 400, etc.	Physical Loss or Damage ACV (\$1,000 Ded.)	370,250

"Unaudited"

**CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA**

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

The following pages contain the report on internal control structure and compliance with laws and regulations required by Government Auditing Standards issued by the Comptroller General of the United States. The paragraph on internal control structure is based solely on the audit of the general purpose financial statements and includes where appropriate, any reportable conditions and/or material weaknesses. The paragraph on compliance with laws and regulations is, likewise, based solely on the audit of the general purpose financial statements and presents, where applicable, compliance matters that would be material to the general purpose financial statements.

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS



MEMBER
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

DAUZAT, BEALL & DEBEVEC, CPAs

A PROFESSIONAL CORPORATION

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

THE HONORABLE CAROLYN JONES RYLAND
CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA

We have audited the financial statements of Clerk of Court of Rapides Parish as of and for the year ended June 30, 1999, and have issued our report thereon dated December 23, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Clerk of Court of Rapides Parish's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Clerk of Court of Rapides Parish's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Clerk of Court of Rapides Parish. However, this report is a matter of public record and its distribution is not limited.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Dauzat, Beall & Debevec". The signature is fluid and cursive, with a large initial 'D' and 'B'.

Dauzat, Beall & Debevec, CPA's, APC

Alexandria, Louisiana

December 23, 1999

**RAPIDES PARISH CLERK OF COURT
ALEXANDRIA, LOUISIANA**

Summary Schedule of Prior Audit Findings for the Year Ended June 30, 1998

<u>Ref. No.*</u>	<u>Occurred</u>	<u>Description of Finding</u>	<u>(Yes, No, Partially)</u>	<u>Action Taken**</u>	<u>Explanation***</u>
_____	_____	None	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

**RAPIDES PARISH CLERK OF COURT
ALEXANDRIA, LOUISIANA**

**Corrective Action Plan for Current Year Audit
Findings For the Year Ended June 30, 1999**

<u>Ref. No.*</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Person(s)**</u>	<u>Completion Date</u>
_____	<u>None</u>	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

CLERK OF COURT OF RAPIDES PARISH
Alexandria, Louisiana
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 1999

We have audited the financial statements of the Clerk of Court of Rapides Parish as of June 30, 1999 and have issued our report thereon dated December 23, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of and for the year ended June 30, 1999 resulted in a qualified opinion.

Section I-Summary of Auditor's Reports

- a. Report on Internal Control and Compliance Material to the Financial Statements

Internal control

Material Weaknesses Yes No Reportable Conditions Yes No

Compliance

Non Compliance Material to Financial Statements Yes No

Section II-Financial Statement Findings

None